

2022 INDIVIDUAL
VILLAGE OF HEBRON INCOME TAX RETURN
DUE ON OR BEFORE: APRIL 18, 2023
FILING REQUIRED EVEN IF NO TAX DUE

HEBRON TAX DEPARTMENT
934 W. MAIN STREET
HEBRON, OH 43025
(740) 928-3641 FAX: (740) 928-5104

| OFFICE USE ONLY | | |
|------------------------------------|-----------|---------|
| DATE REC'D | INITIALS | |
| PMT \$ W/FORM | RECEIPT # | |
| CASH CK MO MAIL OFC DB CDB U/DR | | |
| AMT. PAID \$ | | |
| DATE | INIT. | BATCH # |

SOCIAL SECURITY # _____

SPOUSE SOCIAL SECURITY # _____

PARTIAL YEAR RESIDENT:

DATE MOVED IN OR OUT OF HEBRON
IN _____ OUT _____

PROVIDE NEW ADDRESS IN FULL

PLEASE MAKE NECESSARY CORRECTIONS TO NAME AND/OR ADDRESS

****W-2S, 1099S, FEDERAL SCHEDULES OF INCOME MUST BE ATTACHED TO BACK OF FORM**

| | | | | |
|---------------|---|---|----|-------|
| INCOME | 1. Qualifying Wages, salaries & other compensation..... | 1 | \$ | _____ |
| | 2. Adjustments (complete Schedule X on page 2)..... | 2 | \$ | _____ |
| | 3. Taxable wages (line 1 plus or minus line 2)..... | 3 | \$ | _____ |
| | 4. Other income (from page 2, line 5C of Other Income Summary; Net loss is entered as -0-)..... | 4 | \$ | _____ |
| | 5. TOTAL TAXABLE INCOME (add lines 3 & 4)..... TAXABLE INCOME | 5 | \$ | _____ |

| | | | | | |
|------------|--|---------------------------|---|----|-------|
| TAX | 6. HEBRON INCOME TAX. (LINE 5 x 1.5% (.015) – DO NOT ROUND)..... | 2022 GROSS TAX DUE | 6 | \$ | _____ |
|------------|--|---------------------------|---|----|-------|

****CREDITS MUST BE SUBSTANTIATED WITH W-2S OR OTHER CITY RETURNS. PLEASE DO NOT ROUND.**

| | | | | |
|--|---|----|-----|--------|
| TAX WITHHELD, PAYMENTS AND CREDIT | 7. Hebron residents can take credit, up to 1.5%, for tax owed and paid to another City. (SEE INSTRUCTIONS) NOTE: Special instructions apply for partial year residents & those deducting employee business expenses. | | | |
| | Enter other City Name Allowable income Calculate credit allowed | | | |
| | A _____ \$ _____ x 1.5% = | 7A | \$ | _____ |
| | B _____ \$ _____ x 1.5% = | 7B | \$ | _____ |
| | TOTAL (add 7A & 7B) | 7C | \$ | _____ |
| | 8. Credit for HEBRON TAX , payroll deducted (see "local" box on W-2, NO ROUNDING) .. | 8 | \$ | _____ |
| | 9. Total Hebron & other City Credits (add lines 7C & 8)..... MISC. CREDITS | 9 | (\$ | _____) |
| | 10. 2022 tax payments & previous year credit carried forward..... 2022 EST. TAX PMTS. | 10 | \$ | _____ |
| | 11. TOTAL CREDIT AGAINST HEBRON TAX (add lines 9 & 10)..... TOTAL CREDIT | 11 | \$ | _____ |

| | | | | | |
|--------------------------------------|--|----------------------|----|-------|-------|
| BALANCE DUE, REFUND OR CREDIT | 12. If line 6 is greater than line 11, enter difference..... | BALANCE DUE | 12 | \$ | _____ |
| | 13. A. Late filing penalty..... \$ _____ (\$25 per month. Max. \$150) | | | | |
| | B. Late payment penalty..... \$ _____ (15% of amount not paid) | | | | |
| | C. Interest..... \$ _____ (0.58% interest on unpaid balance) | | | | |
| | D. 2022 Estimated Tax Penalty.. \$ _____ (15% of unpaid timely estimated payments) | TOTAL PEN/INT | 13 | \$ | _____ |
| | 14. TOTAL DUE Make check payable to Village of Hebron (Payments under \$10.00 are not required). TOTAL DUE | 14 | \$ | _____ | |
| | 15. OVERPAYMENT If Line 11 is greater than Line 6, please indicate..... 15 (\$ _____) | | | | |
| | Refund \$ _____ or Credit to 2023 taxes \$ _____ (Overpayments of \$10.00 or more) | | | | |

IF YOUR TOTAL INCOME IS SUBJECT TO 100% WITHHOLDING OF HEBRON TAX - NO ESTIMATE REQUIRED

| | | | | | |
|--------------------------|---|-----------------------------|-----|--------|-------|
| ESTIMATE FOR 2023 | 16. Total anticipated income \$ _____ x 1.5% = 2023 GROSS TAX DUE | 16 | \$ | _____ | |
| | 17. Credits anticipated: A. HEBRON tax to be withheld by employer | 17A | \$ | _____ | |
| | B. 1.5% credit on income earned/taxed in other cities (HEBRON RES. ONLY) .. | 17B | \$ | _____ | |
| | C. Total credits against Hebron tax for 2023 (add lines 17A & 17B) CREDIT | 17C | (\$ | _____) | |
| | 18. 2023 TAX (line 16 less line 17C, if over \$200.00-payments required) | 2023 TAX DECLARATION | 18 | \$ | _____ |
| | 19. FIRST QUARTER ESTIMATE PAYMENT: Multiply line 18 by 22.5% = _____ | | | | |
| | less line 15 overpayment \$ _____ = 1st Quarter Pmt. Due | 19 | \$ | _____ | |

| | | | | |
|--------------------------|--|-------------------------------|----|-------|
| TOTAL PAYMENT DUE | 20. ADD: LINE 14 \$ _____ PLUS LINE 19 \$ _____ = | AMOUNT DUE WITH RETURN | \$ | _____ |
| | PAYABLE TO: VILLAGE OF HEBRON. UNDER \$10.00-NO PAYMENT REQUIRED | | | |

I declare that I have examined this return, including accompanying W-2's, Schedules & Statements and to the best of my belief, it is true, correct and complete. This return is signed under penalty of perjury. If this return is prepared by a tax practitioner, may we contact your practitioner? YES NO

| | |
|--|--|
| _____ SIGNATURE OF TAXPAYER | _____ SIGNATURE OF PREPARER, IF OTHER THAN TAXPAYER |
| _____ SIGNATURE OF SPOUSE (IF JOINT RETURN) | _____ NAME AND ADDRESS OF PREPARER |
| _____ TELEPHONE NUMBER | _____ TELEPHONE NUMBER |
| | _____ DATE |

SCHEDULE X – ADJUSTMENT TO LINE 1 INCOME (2106 BUS. EXP., PART-YR RES., DAYS-OUT. ETC.)

- 1. Partial year resident: Enter income earned outside the city of Hebron while you were not a resident of Hebron 1 \$ _____
- 2. Other – fully explain and document reason for adjustment 2 \$ _____
- 3. TOTAL ADJUSTMENTS TO PAGE 1, LINE 1 INCOME (add lines 1 & 2 – carry total to page 1-line 2) 3 \$ _____

STOP HERE IF YOU HAVE NO OTHER INCOME TAXABLE TO THE VILLAGE OF HEBRON – RETURN TO PAGE 1)

OTHER INCOME-For use by individuals with income other than wages (self-employment, rental, misc. income, etc.)

NOTE: The net loss from a business activity may not be used to offset salaries, wages, commissions or other compensation. However, if a taxpayer is engaged in two or more taxable business activities to be included on the same return, the net loss of one unincorporated business activity (except any portion of a loss separately reportable for municipal tax purposes to another taxing entity) may be used to offset the profits of another for purposes of arriving at overall net profits taxable to Hebron. Example: a resident has rental income and a sole proprietorship activity, once results in a net loss, one in a net gain, you may reduce the gain by the loss attributable to Hebron.

1. SCHEDULE C (If tax paid to other cities, attached other city returns for substantiation)

Business Name _____ Business Address _____
Kind of Business _____ Date Started _____ Date Ended _____

Employees? YES NO If yes, any work in Hebron (current/past)? YES NO If yes, are you (did you) withhold Hebron Tax? YES NO

A. **Net Profit or Loss:** \$ _____ Go to line B unless you are a non-resident sole-proprietor who has work inside and outside of Hebron, you may use Schedule Y to determine allocable income.

SCHEDULE Y-BUSINESS APPORTIONMENT FORMULA

| | a. Located Everywhere | b. Located in Municipality | c. Percentage |
|---|-----------------------|----------------------------|----------------------------|
| STEP 1. AVG. Original COST OF REAL & TANGIBLE PERSONAL..... | 1 _____ | 1 _____ | |
| PROPERTY GROSS ANNUAL RENTALS PAID MULTIPLIED | 1 _____ | 1 _____ | |
| BY 8 TOTAL STEP 1 | 1 _____ | 1 _____ | 1 _____ |
| STEP 2. GROSS RECEIPTS FROM SALES MADE AND/OR WORK OR SERVICES PERFORMED | 2 _____ | 2 _____ | 2 _____ |
| STEP 3. WAGES, SALARIES AND OTHER COMPENSATION PAID..... | 3 _____ | 3 _____ | 3 _____ |
| STEP 4. TOTAL PERCENTAGES | | | 4 _____ |
| STEP 5. AVERAGE PERCENTAGE (DIVIDE TOTAL PERCENTAGE BY NUMBER OF PERCENTAGES USED, ZERO NOT USED) | | | 5 _____ |
| B. TAXABLE INCOME is 100% of line A above or line A multiplied by % on Step 5/Sch.Y | | | TOTAL (1B) \$ _____ |

If no other income to report go to line 3A below.

2. SCHEDULE E-INCOME FROM RENTS/FARMS/ROYALTIES

- A. Rental net gain/loss from rentals in Hebron & rentals outside any city limits 2A \$ _____
- B. Rental net gain/loss from rentals in another taxing city (1/5 loss allowed, 1.5 % credit is reports on pg. 1, line 8) 2B \$ _____
- C. Farm net gain/loss 2C \$ _____
- D. Taxable royalty income 2D \$ _____
- E. Adjustments – explain and document fully 2E \$ _____
- F. Total of lines 2A through 2E (if no other income-carry total to line 3A below)..... **TOTAL (2F)** \$ _____

3. SCHEDULE H-NET BUSINESS INCOME (Attach supporting documents)

- A. Gross business income (sum of line 1B _____ + (2F) _____) 3A \$ _____
- B. Prior period loss (see instructions) 3B \$ _____
- C. Net business income (Line 3A less 3B, if net loss, enter -0-) (Carry total to line 5A) 3C \$ _____

4. SCHEDULE O-OTHER INCOME NOT INCLUDED ON PAGE 1, OR SHC'S. C & E ATTACH SUBSTANTIATION Income from partnerships (not taxed at partnership level), estates, trusts, fees, tips, etc. (DO NOT INCLUDE INTEREST, DIVIDENDS, PENSION INCOME, UNEMPLOYMENT, ACTIVE DUTY MILITARY INCOME, WORK. COMP., SOC. SEC., ETC.)

| <u>RECEIVED FROM - NAME/I.D.#</u> | <u>FOR (DESCRIPTION AND/OR LOCATION)</u> | <u>AMOUNT</u> |
|---|--|----------------------------|
| A. _____ | | 4A \$ _____ |
| B. _____ | | 4B \$ _____ |
| C. _____ | | 4C \$ _____ |
| D. Total of lines 4A, 4B & 4C (net loss must be reported as zero – carry total to line 5B below)..... | | TOTAL (4D) \$ _____ |

- 5. A. NET BUSINESS INCOME (IF NET LOSS, ENTER -0-) 5A \$ _____
 - B. TOTAL FROM SCHEDULE O, LINE 4D (IF NET LOSS, ENTER -0- 5B \$ _____
 - C. TOTAL OTHER INCOME (SUM OF 5A & 5B)..... **TOTAL (5C)** \$ _____
- CARRY LINE 5C TO PAGE ONE, LINE 4. IF NET LOSS IS REALIZED, ENTER -0- ON PAGE ONE.